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MINISTRY OF FINANCE

(Department of Revenue and Company Law)

NOTIFICATIONS

New Delhi, the 29th May 1964

S.O. 1891.—In exercise of the powers conferred by section 294A of the Income-tax Act, 1961 (43 of 1961), and section 25 of the Super Profits Tax Act, 1963 (14 of 1963), the Central Government hereby makes the following further amendments to the Dadra and Nagar Haveli and Goa, Daman and Diu (Taxation Concessions) Order, 1964, namely:—

1. This Order may be called the Dadra and Nagar Haveli and Goa, Daman and Diu (Taxation Concessions) Second Amendment Order, 1964.

2. In the Dadra and Nagar Haveli and Goa, Daman and Diu (Taxation Concessions) Order, 1964,—

(1) paragraph 14 shall be re-numbered as sub-paragraph (1) thereof and after sub-paragraph (1) as so re-numbered, the following sub-paragraphs shall be inserted, namely:—

“(2) Where the total income of a non-resident assessee assessable for any assessment year under the Income-tax Act, 1961, includes any income accruing or arising to him in India from the carriage by any ship owned or chartered by him of any goods shipped at a port in Goa, Daman and Diu during any period falling after the 31st day of March, 1964 and before the 1st day of April, 1969, the amount of tax payable by him for the relevant assessment year shall be an amount equal to the aggregate of—

(i) the amount of tax payable on the income so included at the Indian rate of tax as reduced by such percentage thereof as is specified hereunder:—

In respect of so much of such income as accrues or arises from the carriage of goods during the financial year commencing on

1st day of April, 1964	..	45%
1st day of April, 1965	..	25%
1st day of April, 1966	..	10%
1st day of April, 1967	..	10%
1st day of April, 1968	..	10%

and

- (ii) the amount of tax payable on the balance of total income at the Indian rate of tax.
- (3) The tax payable by a non-resident assessee under sub-section (4) of section 172 of the Income-tax Act, 1961, during the financial years commencing on the 1st day of April, 1964, 1965, 1966, 1967 and 1968 in respect of any income referred to in sub-paragraph (2), shall be reduced by an amount equal to forty-five per cent., twenty-five per cent., ten per cent., ten per cent., and ten per cent. thereof respectively and the amount so reduced shall be the amount of tax payable by the assessee under that sub-section.”;
- (ii) in paragraph 18, sub-paragraphs (2) and (3) shall be omitted.

[No. 36/F. No. 1(51)64-TPL.]

S.O. 1892.—In exercise of the powers conferred by section 294A of the Income-tax Act, 1961 (43 of 1961), and section 25 of the Super Profits Tax Act, 1963 (14 of 1963), the Central Government hereby makes the following further amendments to the Pondicherry (Taxation Concessions) Order, 1964, namely:—

1. This Order may be called the Pondicherry (Taxation Concessions) Second Amendment Order, 1964.

2. In the Pondicherry (Taxation Concessions) Order, 1964,—

(i) paragraph 13 shall be re-numbered as sub-paragraph (1) thereof and after sub-paragraph (1) as so re-numbered, the following sub-paragraphs shall be inserted, namely:—

“(2) Where the total income of a non-resident assessee assessable for any assessment year under the Income-Tax Act, 1961, includes any income accruing or arising to him in India from the carriage by any ship owned or chartered by him of any goods shipped at a port in Pondicherry during any period falling after the 31st day of March, 1964 and before the 1st day of April, 1969, the amount of tax payable by him for the relevant assessment year shall be an amount equal to the aggregate of—

(i) the amount of tax payable on the income so included at the Indian rate of tax as reduced by such percentage thereof as is specified hereunder:—

In respect of so much of such income as accrues or arises from the carriage of goods during the financial year commencing on

1st day of April, 1964	..	45%
1st day of April, 1965	..	25%
1st day of April, 1966	..	10%
1st day of April, 1967	..	10%
1st day of April, 1968	..	10%

and

- (ii) the amount of tax payable on the balance of total income at the Indian rate of tax.
- (3) The tax payable by a non-resident assessee under sub-section (4) of section 172 of the Income-tax Act, 1961, during the financial years commencing on the 1st day of April, 1964, 1965, 1966, 1967 and 1968 in respect of any income referred to in sub-paragraph (2), shall be reduced by an amount equal to forty-five per cent., twenty-five per cent., ten per cent., ten per cent., and ten per cent. thereof respectively and the amount so reduced shall be the amount of tax payable by the assessee under that sub-section.”;
- (ii) in paragraph 17, sub-paragraphs (2) and (3) shall be omitted.

[No. 37/F. No. 1(51)64-TPL.]

S. A. L. NARAYANA ROW, Jt. Secy.